

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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Luis Enclada, et al.,

Plaintiffs,

against-

Index No.
1:13-cv-01926-PAC

SDNY 19 Mad Park, L.L.C. and
Antonio Magliulo,

Defendants.

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**DECLARATION OF RICHARD B. ZISKIN IN SUPPORT OF DEFENDANT'S
MEMORANDUM OF LAW IN OPPOSITION TO
PLAINTIFFS' REQUEST FOR MONEY DAMAGES**

RICHARD B. ZISKIN, under penalty of perjury declares the following to be true and correct.

1. I am a partner of The Ziskin Law Firm, LLP, counsel to Defendant Antonio Magliulo in the above-entitled action. I am familiar with all the facts and circumstances in the above-referenced actions and submit this declaration in support of Defendant's Memorandum of Law in Opposition to Plaintiffs' Request for Money Damages.
2. Annexed as Exhibit "A" is a true and correct copy of P175 New York State Department of Labor Wage Theft Prevention Act Fact Sheet which is referenced in the accompanying Memorandum of Law.
3. Annexed as Exhibit "B" is a true and correct copy of The United States Department of Labor Field Operations Handbook which is referenced in the accompanying Memorandum of Law.

4. Annexed as Exhibit "C" is a true and correct copy of the Internal Revenue Service Manual, Part 4. Examining Process, Chapter 23. Employment Tax, Section 7. Employment Tax on Tip Income, which is referenced in the accompanying Memorandum of Law.

I declare, under penalty of perjury, that the foregoing is true and correct.

Dated: Commack, New York

November 26, 2014

The Ziskin Law Firm, LLP

By:



Richard B. Ziskin, Esq.
Attorney for Defendant
Antonio Magliulo
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